

# SAMPLE INTERNAL AUDIT ENGAGEMENT LETTER

A practical sample showing the core information an engagement letter should communicate before fieldwork begins.

[Date]

To: [Process Owner / Head of Department]

From: [Head of Internal Audit / Audit Team Lead]

Subject: Internal Audit Engagement - [Audit Area / Process]

Dear [Name],

This letter confirms the commencement of the internal audit of **[audit area/process]** for the period **[period under review]**. The engagement forms part of the approved internal audit plan / has been commissioned by **[authority, where applicable]**.

## 1. Audit Objective

The objective is to assess whether key risks relating to [process] are adequately managed and whether relevant controls are appropriately designed and operating effectively. The audit will also identify opportunities to strengthen control, efficiency and accountability where appropriate.

## 2. Scope

The review is expected to cover [location/business unit], [transactions/processes], [systems], and the period from [start date] to [end date]. Significant matters identified outside this scope may be discussed with management where relevant to the engagement objectives.

## 3. Audit Approach

The audit may include process walkthroughs, interviews, data analysis, document review, sample testing, physical verification and other procedures considered necessary based on identified risks. Procedures may be refined as the engagement progresses.

## 4. Information and Access Required

Management is requested to provide timely access to relevant personnel, records, systems, reports, policies and supporting documents. A separate information request list may be issued. Where requested information is unavailable, please communicate this promptly with the reason and expected availability date.

## 5. Responsibilities

**Management:** remains responsible for the process, risk management and the design and operation of internal controls.

**Internal Audit:** will perform the engagement independently and objectively, evaluate evidence obtained and communicate observations based on the work performed.

## 6. Timing and Communication

Fieldwork is planned to commence on **[date]** and conclude on **[date]**, subject to timely availability of information. Significant matters will be discussed during the engagement. A draft report will be shared for management response before the final report is issued.

## 7. Key Contacts

| Audit Team                                            | Management Contact                                             |
|-------------------------------------------------------|----------------------------------------------------------------|
| [Lead Auditor]<br>[Team Member(s)]<br>[Email / Phone] | [Process Owner]<br>[Designated Coordinator]<br>[Email / Phone] |

Please confirm receipt of this engagement letter and nominate the appropriate contact person for coordinating information requests and meetings.

Yours faithfully,

**[Name]**

[Title]

Internal Audit

**Practical note:** Adapt this sample to your organisation's audit charter, methodology, reporting lines and approval requirements. The engagement letter should clearly establish why the audit is taking place, what it covers, what access is required and how the engagement will be communicated.

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